O/Village Panchayat/51.

1951. **File No.** 701/51

Legal Department

G. **BRANCH**

Subject:— Opinion on the

Bombay Village Panchayat

Act, 1951

O/Village Panchayat/51

File No. 701/51

Gen. 134 e.

C O N T E N T S

Legal Department File No. O.Village Panchayat/51.

Sr.No.	R.I./O.No.	Subject.	Pages.
		Opinions under the Bombay Village Panchayat Act.	
1	580 ~~G-560~~ 26-11-51.	Re: Bills for certain amounts being the tax and milk cattle of Arey Colony submitted by D.L.B. Whether the Milk Commissioner will have to pay these taxes.	1-2.

JPE.24/7/56.5c.

Legal Department.

The bill sent to the Milk Commissioner for payment of the tax is evidently under Rule 21(c) of the Milch Cattle Stable Tax Rules. The underlying idea of the Rules appears to be to tax persons who own the stables and not the cattle owners who may be making use of the stables. The Aarey colony being a Government concern, the provisions of the Bombay Local Boarads Act and the rules made thereunder would not apply to it unless so expressly provided. There is no such express provision in the rules specifying that they shall apply also to Government. Also the rules further provide for a penalty for breach of the rules, which also is an indication that these rules are not intended to apply to Government (cf. R.L.A.'s opinion No.3193 dated 24-3-1949). It is, therefore,not necessary for the Milk Commissioner to take out a licence. If so, he is not liable to pay the tax which is recoverable only from a licence holders.

Id/- ...

Additional Secretary to Government.

U.R. to L.S.G. & P.H.D. No.G-580,

dated the 26th November 1951.

JPE.25/7/56.4c.